Refunds and Payment Options

❑ **Your name(s)**

All tax returns will be e-filed unless for technical reasons we are unable to, or you have opted out.
Please check all the boxes that apply in items 1–5:

1. Overpayments

☐ Please apply some/all of my refund to next year's estimated tax payments. **1ST** ☐ **2ND** ☐ **3RD** ☐ **ALL** ☐

☐ I prefer to receive a refund. **If you checked the All box skip Step 2**

2. Faster Refunds

☐ I want the IRS and State to deposit my refund directly into my bank account. See **4.** below.

☐ No, I prefer to receive a check.

3. Balance Due

If there is a balance due:

☐ Yes, I want to pay my taxes via electronic funds withdrawal on Transmittal day (1–3 days after we receive your signed documents).

☐ No, I don't want to. I will pay by check with a voucher or ☐ I will pay Online www.irs.gov/payments/direct-pay

4. Distribute your Federal Refund

(into 1, 2 or 3 accounts, or 2 accounts + 1 IRA)

Account 1. ____ %

BANK'S NAME >

BANK ROUTING NO. >

(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)

BANK ACCOUNT NO. >

☐ CHECKING ☐ SAVINGS

Please Initial

Account 2. ____ %

BANK'S NAME >

BANK ROUTING NO. >

(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)

BANK ACCOUNT NO. >

☐ CHECKING ☐ SAVINGS

☐ **2023 IRA**

☐ **2024 IRA**

5. NEW Identification No.

As an additional means of validating a taxpayer's identification, AL, CA, IL, KS, LA, NY, OH, VA, WI require driver license or state identification on state returns. Failure to provide this info will cause delays in processing refunds.

☐ Yes, I have a driver license / state identification card:

Taxpayer State

Exp Date

ID Num

Issue Date

Doc Num (NY ONLY)

Spouse State

Exp Date

ID Num

Issue Date

Doc Num (NY ONLY)

☐ No, I do not have a driver license / state identification card. (e.g. minor, foreign resident, etc.)

6. Fee Payment for Tax Preparation

All fees must be paid prior to e-filing

CARD NUMBER

SECURITY CODE

EXP. DATE

☐ CREDIT CARD

☐ CHECK DATE SENT: ________

☐ PAYPAL (Go to www.judakallus.com click "make a payment")

☐ ZELLE (Use judakallus@aol.com)

☐ CASH

BILLING ADDRESS FOR CREDIT CARD

☐ SAME AS HOME

☐ SAME AS BUSINESS

☐ OTHER BILLING ADDRESS, PLEASE PROVIDE BELOW:

✗ ________

SIGNATURE

PRINT NAME

BILLING ADDRESS

CITY

STATE / ZIP

1-2-3 Checklist

All questions are related to tax year 2024 unless otherwise indicated

Your name(s)

YES NO Did you make any out of state purchases on which you did not pay sales tax?
If yes, please enter state sales tax on Sheet 1, second page.

YES NO Were adjustments made **by the IRS or any state** to any prior 3 years' income tax returns?

YES NO Will your income change significantly in 2025 Up Down

YES NO Will your marital status change in 2025?

YES NO Are you claimed as a dependent by your parents or anyone else?

YES NO Did you have any new dependents?

YES NO Are any of the dependents listed on last year's return no longer your dependents?

YES NO Did you pay more than half the cost of supporting a parent?

YES NO Did you have any sales or other exchanges of virtual currencies?

YES NO Did you receive a distribution (1099-R) from a qualified employer plan Keogh IRA or 529. check all that apply Did

YES NO you inherit an IRA?

YES NO If yes, did you rollover the distribution to an IRA? within 60 days? (see 1099-R Organizer)

YES NO If eligible, would you like to make a contribution to an: IRA Roth IRA SEP IRA 529

YES NO Did you convert a traditional IRA to a Roth IRA?

YES NO Did you buy sell stocks / bonds / mutual funds (not IRA, 401(k), etc.)? If sold attach 1099-B and report on sheet # 5

YES NO Did you receive, sell, exchange, gift, or otherwise dispose any financial interest in any digital asset?

YES NO Did you buy sell your home (1099-S)? If so, provide us with closing statements for purchase and sale.

YES NO Did you refinance your mortgage or take an equity loan on your 1st or 2nd home? If yes provide statement.

YES NO Did you borrow money to make an investment? If yes, please explain.

YES NO Did you make any loans that became uncollectible last year? Did you try to collect?

YES NO Did you give / receive any gifts of over $18,000 to any individual? Transferred / received Real Estate?

YES NO Has anyone in your immediate family passed away this or last year? Relationship to you

YES NO Do you have a will? If no, we recommend you make one.

YES NO If completing sheets #3 or #4 did you adopt a capitalization statement (see our website - Data Organizer)

YES NO Do you own shares in an LLC, LLP, Corp?

YES NO Did you have any income from foreign (non-US) sources, not reported on 1099s? Were any foreign taxes withheld?

YES NO Did you have foreign (non-US) bank account or any other financial acct? If yes, which country:

YES NO If yes, did you have income in a foreign (non-US) bank account / investments?

YES NO Did you have foreign (non-US) bank or financial accounts with over $10,000 in total at any time during the year?

YES NO If yes, and you live in United States, was it over $50,000 (single) or $100,000?

YES NO Or if you live abroad, was it over $200,000 (single) or 400,000?

YES NO Did you receive a distribution from, or were you the grantor of, or transferor to/from a foreign (non-US) estate/trust?

YES NO Check yes to allow Juda Kallus to set your e-filing pin to 11111 and if married 22222 for your spouse.

YES NO Check yes to allow Juda Kallus to discuss this return with the IRS / state if necessary?

Your Tax Return will be automatically uploaded for free to your personal Cyber Cabinet. In addition you may request a copy via email, CD or paper.

Email pdf (password protected)

Paper Tax Return $50 I will pick it up Please mail it to me

According to the IRS, you are required to keep records that will enable you to prepare a complete and accurate tax return. Although the law does not require any special form of records, **you must retain all receipts, cancelled checks, bank statements and other evidence** to support amounts claimed as deductions. You must keep your records for as long as their contents may be material in administering any Internal Revenue Law. In most instances, this means 3 years after the date of filing the return.

Please Initial

ACA Checklist

➤ Your name(s) ______________________

Please ✔ all the questions that apply	Yes	No
Were you covered by health insurance? (Medicare & Medicaid accepted)	☐	☐
Was your spouse?	☐	☐
Were your dependents?	☐	☐
Did you get health insurance through the marketplace/exchange?	☐	☐
Did your spouse?	☐	☐
Did your dependents?	☐	☐
If yes, please provide Form 1095-A ☐ **Did you receive subsidy Y** ☐ **N** ☐		
Did you get health insurance through employer, self-employed, Medicare, Medicaid, VA?	☐	☐
Did your spouse?	☐	☐
Did your dependents?	☐	☐
If yes, please provide Form ☐ **1095-B** ☐ **1095-C**		
Were you out of the United States for 330 days or more?	☐	☐
Was your spouse?	☐	☐
Were your dependents?	☐	☐
Were you a bona fide resident of a foreign country for the entire year?	☐	☐
Was your spouse?	☐	☐
Were your dependents?	☐	☐

____
Please Initial

Prepaid Audit Agreement 2024

This agreement is between Juda Kallus, EA and ____________________ for **Prepaid Audit Coverage.** This agreement covers **Federal Form 1040** and all its attached schedules and forms, as well as the following state returns:

RESIDENT FORMS	NON-RESIDENT
☐ **NY** FORM IT-201	☐ **NY** FORM IT-203NR
☐ **NJ** FORM 1040	☐ **NJ** FORM 1040NR
☐ **MA** FORM **1**	☐ **CT** FORM CT-1040NR/PY
☐ **CA** FORM 540	☐ **CA** FORM 540NR
☐ **NYC** FORM NYC 202	☐ ____________
☐ ____________	

Under this agreement Juda Kallus, EA agrees to provide audit support in accordance with the level of service paid for by the client. Juda Kallus, EA and the client agree on the following items:

1. Meet client and plan audit strategy. Define necessary supporting schedules and documentation.
2. Assist client in preparing documentation and schedules for audit.
3. Prepare power of attorney form and contact IRS to schedule appointment for audit.
4. Represent client in audit with the taxing authorities.
5. Appeal audit results with auditor's supervision.
6. Appeal results of audit up to the conference level of the IRS Appeal process, if deemed reasonable prospect of success.
7. Prepare amended State and Local Tax Returns, if needed to conform with IRS audit results.
8. Juda Kallus, EA is not to be held liable for any tax, penalty or interest resulting from audit examination. Juda Kallus, EA will pay penalties, but not the tax or interest, applicable to any errors made by Juda Kallus, EA in preparation of the original tax return.
9. The client states that before signing the original tax returns, he/she/they will review them to verify that the information contained is true, complete and accurate and was derived from information provided to Juda Kallus, EA and his staff by the client.
10. The client states that he/she/they reported all income, 1099s and W-2s and understands that sometimes these documents do not reach the recipient but always reach the IRS. This agreement is not applicable if income is left out of the tax return.
11. The client states that he/she/they have been advised to keep all records which will support and verify the deductions claimed on their tax returns.
12. The client states that he/she/they have received complete copies of the tax return and will retain them for as long as necessary.
13. The client agrees that after filing the tax return, if additional information becomes available to them impacting the filed tax return, he/she/they will notify Juda Kallus, EA promptly. If it is deemed that amended tax returns are necessary, Juda Kallus, EA will prepare these tax returns for an additional fee.
14. The client agrees to forward to Juda Kallus, EA all correspondence received from the IRS or other taxing authorities within 10 days.
15. The client agrees to promptly review, sign and mail to the IRS, any letters prepared by Juda Kallus, EA on behalf of the client.
16. In the event of an audit the client agrees to actively and promptly participate and make available, in an organized fashion, supporting schedules and documents.

____________________ ____________ Fee: ____________

CLIENT(S) Signature Date

JUDA KALLUS, EA 80 8TH AVE #700 NEW YORK, NY 10011 • 212 727-9811 • FAX: 212 727-9812 • JUDAKALLUSEA@AOL.COM •

Prepaid Audit Fees

Prepaid Audit Agreement

IRS tax audits are stressful and distressful events. In most instances taxpayers lives are put on hold while they devote their full attention and energy to prepare for this event. In addition, taxpayers must often incur costly audit representation expenses which, when added to the additional taxes that are assessed by the IRS and the state taxing authority, could be disastrous to your financial health. With this in mind, we developed a Prepaid Audit Service designed to remove the financial burden of audit representation costs. Our plan is to offer the following coverage:

We will cover any correspondence in response to an inquiry by any taxing authority for which a tax return was prepared by us.

We will cover assistance in preparation for an audit and representation services at IRS and State offices, and at our or your office. We will also cover costs for amended return preparation services which are often required after an audit. This agreement does not cover any assistance in dealing with any taxing jurisdiction for which a tax return was not filed.

How to Compute Your Prepaid Audit Fees

A Lets say your tax preparation fee is $400, and it includes Schedules “A” and “C” Your Prepaid Audit Coverage fee is: ($400 X 25%).....................................$100

B If you live outside the NY Metropolitan area, ...your Prepaid Audit Coverage fee will not cover ....travel, transportation and lodging.
However these expenses may not be necessary. In the past we handled out-of-town audits via mail and telephone or transferred it to NY.

Audit Coverage Fees

as a percentage of your tax preparation fee

If your tax return consists of Form 1040, Resident State tax returns plus....

	Prepaid Audit Rates
Schedule A or B	15%
A + B	20%
A + B + C	25%
A + C	25%
A + D	25%
A + E	25%
A + B + C, or (D) or (E)	25%
A + B + C + (D) or (E)	30%
C	22.5%
C + D	25%
2 (two) Cs	30%
C + E	30%
A + B + 2Cs, + E	40%
A, B, C + D	35%
A, C + E	30%
A, B, C + E	35%
A, B, C, D + E	40%

Non Resident Tax Returns 5% each state

Additional Coverage

Tax returns consisting of supporting travel expense schedules, foreign or domestic, numerous stock or mutual fund transactions or other complexities will be covered at an additional 5%

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